

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,698.0	1,604.0	1,573.0
Pupils On Roll Regular Shared-Time	1.0		0.0
Pupils On Roll Special Ed Full-Time	339.0	353.0	362.0
Pupils On Roll Special Ed Shared-Time	6.0		0.0
Pupils On Roll SUBTOTAL	2,044.0	1,957.0	1,935.0
Pupils in Private School Placements	21.0	23.0	0.0
Pupils Sent to Other Districts Regular	6.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	37.0	34.0	27.0
Pupils Received	139.5	113.0	86.0
Pupils in State Facilities	2.0	2.0	2.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,186,637	12,540,075	12,790,876
Total Tuition	10-1300	1,975,390	1,419,054	643,675
Transportation Fees From Other LEAS	10-1420-1440	360,511	310,000	330,000
Unrestricted Miscellaneous Revenues	10-1XXX	249,871	113,110	179,515
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	800
Subtotal - Revenues From Local Sources		14,772,409	14,382,239	13,944,866
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	207,040	207,040	207,040
Extraordinary Aid	10-3131	269,628	200,000	200,000
Categorical Special Education Aid	10-3132	1,134,901	1,134,901	1,134,901
Equalization Aid	10-3176	17,468,408	17,468,408	17,468,408
Categorical Security Aid	10-3177	556,813	556,813	556,813
Other State Aids	10-3XXX	8,958	37,160	37,160
Subtotal - Revenues From State Sources		19,645,748	19,604,322	19,604,322
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	84,687	34,636	43,129
Subtotal - Revenues From Federal Sources		84,687	34,636	43,129
Budgeted Fund Balance - Operating Budget	10-303	0	1,981,792	2,199,550
Transfers From Other Funds	10-5200	280,344	0	0
Adjustment For Prior Year Encumbrances		0	1,576,450	0
Actual Revenues (Over)/Under Expenditures		-1,910,995	0	0
Total Operating Budget		32,872,193	37,579,439	35,791,867
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	40,151	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Local Sources	20-1XXX	40,151	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	47,976	25,451
Preschool Education Aid	20-3218	483,774	405,000	405,000
Other Restricted Entitlements	20-32XX	245,895	232,000	197,200
Total Revenues From State Sources		729,669	684,976	627,651
Revenues from Federal Sources:				
Title I	20-4411-4416	781,002	545,793	463,924
Title II	20-4451-4455	125,755	97,243	82,657
I.D.E.A. Part B (Handicapped)	20-4420-4429	710,859	572,900	486,965
Other	20-4XXX	603,639	70,000	0
Total Revenues From Federal Sources		2,221,255	1,285,936	1,033,546
Transfers From Operating Budget-Prek	20-5200	136,535	61,257	0
Total Grants And Entitlements		3,127,610	2,032,169	1,661,197
Repayment of Debt:				
Transfers From Other Funds	40-5200	635,374	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,294,588	1,296,359	661,363
Total Revenues From Local Sources		1,294,588	1,296,359	661,363
Budgeted Fund Balance	40-303	0	0	635,376
Total Local Repayment Of Debt		1,929,962	1,296,359	1,296,739
Actual Revenues (Over)/Under Expenditures		-635,376	0	0
Total Repayment Of Debt		1,294,586	1,296,359	1,296,739
Total Revenues/Sources		37,294,389	40,907,967	38,749,803
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	136,535	61,257	0
Total Revenues/Sources Net of Transfers		37,157,854	40,846,710	38,749,803

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,596,344	9,465,512	8,417,200
Special Education - Instruction	11-2XX-100-XXX	3,039,942	3,266,818	3,181,163
Basic Skills/Remedial - Instruction	11-230-100-XXX	208,762	309,420	254,368
Bilingual Education - Instruction	11-240-100-XXX	201,417	220,819	213,423
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	85,207	89,645	91,436
School-Sponsored Athletics - Instruction	11-402-100-XXX	499,615	559,579	564,731
Before/After School Programs	11-421-XXX-XXX	0	25,043	25,669
Summer School	11-422-XXX-XXX	22,035	34,284	35,141
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,626,862	3,336,828	3,334,521
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	11,802	22,289	20,880
Undist. Expenditures - Health Services	11-000-213-XXX	358,189	391,627	391,706
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	337,009	354,101	419,132
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	796,603	1,060,242	962,446
Undist. Expenditures - Guidance	11-000-218-XXX	833,956	850,426	879,909
Undist. Expenditures - Child Study Teams	11-000-219-XXX	659,837	764,888	774,839
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	49,024	183,990	121,947
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	248,341	277,835	281,115
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	192,738	105,149	95,536
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	560,793	637,365	600,874
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,318,354	1,540,698	1,400,904
Undist. Expend. - Central Services	11-000-251-XXX	396,874	453,282	428,724
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	134,729	128,641	129,438
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,701,325	2,968,405	2,996,624
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,632,168	2,659,761	2,705,393
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,955,078	7,426,672	7,083,801
Total Undistributed Expenditures		19,813,682	23,162,199	22,627,789

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total General Current Expense		32,467,004	37,133,319	35,410,920
Capital Expenditures:				
Equipment	12-XXX-XXX-730	115,091	115,100	18,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	290,098	290,098	290,098
Interest Deposit To Capital Reserve	10-604	0	0	800
Total Capital Outlay		405,189	405,198	308,898
Transfer Of Funds To Charter Schools	10-000-100-56X	0	40,922	72,049
General Fund Grand Total		32,872,193	37,579,439	35,791,867
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	40,151	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	289,268	299,040	307,556
Support Services	20-218-200-XXX	331,041	215,193	122,895
Total Preschool Education Aid	20-218-XXX-XXX	620,309	514,233	430,451
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	31,706	52,000	44,200
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	50,263	60,000	51,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	70,843	60,000	51,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	73,340	60,000	51,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	18,932	0	0
Other	20-XXX-XXX-XXX	811	0	0
Total Other State Projects		245,895	232,000	197,200
Total State Projects	20-XXX-XXX-XXX	866,204	746,233	627,651
Federal Projects:				
Title I	20-XXX-XXX-XXX	781,002	545,793	463,924
Title II	20-XXX-XXX-XXX	125,755	97,243	82,657
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	710,859	572,900	486,965
Other	20-XXX-XXX-XXX	603,639	70,000	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Federal Projects	20-XXX-XXX-XXX	2,221,255	1,285,936	1,033,546
Total Special Revenue Funds		3,127,610	2,032,169	1,661,197
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,294,586	1,296,359	1,296,739
Total Debt Service Funds		1,294,586	1,296,359	1,296,739
Total Expenditures/Appropriations		37,294,389	40,907,967	38,749,803
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	136,535	61,257	0
Total Expenditures Net of Transfers		37,157,854	40,846,710	38,749,803

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	1,416,921	1,485,220	735,996	23,498
--Repayment of Debt	0	635,376	635,376	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	280,344	280,344	281,144
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,485,209	2,719,620	1,487,052	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,225	\$13,756	\$15,616	\$16,148	\$15,444
Total Classroom Instruction	\$7,966	\$8,085	\$9,108	\$9,509	\$8,804
Classroom-Salaries and Benefits	\$7,721	\$7,914	\$8,843	\$9,254	\$8,554
Classroom-General Supplies and Textbooks	\$199	\$124	\$206	\$196	\$198
Classroom-Purchased Services	\$46	\$48	\$59	\$59	\$52
Total Support Services	\$2,132	\$2,265	\$2,668	\$2,686	\$2,713
Support Services-Salaries and Benefits	\$1,814	\$1,859	\$2,127	\$2,121	\$2,175
Total Administrative Costs	\$1,399	\$1,509	\$1,676	\$1,758	\$1,680
Administration Salaries and Benefits	\$1,185	\$1,233	\$1,364	\$1,335	\$1,317
Total Operations and Maintenance of Plant	\$1,380	\$1,531	\$1,755	\$1,769	\$1,810
Operations and Maintenance-Salaries and Benefits	\$714	\$741	\$875	\$892	\$924
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$340	\$355	\$395	\$413	\$424
Total Equipment Costs	\$42	\$57	\$60	\$59	\$9
Legal Costs	\$30	\$35	\$49	\$56	\$49
Employee Benefits as a percentage of salaries*	32.18%	34.11%	41.83%	38.63%	38.27%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Provide transportation services to our sending Districts - Estell Manor BOE and Weymouth BOE	0
Transportation Services, including Fuel	Gasoline fueling station is provided for Buena Vista Township and Buena Borough	0
Purchasing	Member of MRESC and Hunterdon County Cooperative	0
Purchasing	Purchase utilities through ACES and telephone services through ACT	0
Insurance Coverages and Benefits	Member of NJ School Insurance Group JIF	0

BUENA BORO	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,816,368
(B) Estimated Net Taxable Valuation (as of 10/01/14)	301,449,052
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.2660
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,109,267
(E) Estimated Net Taxable Valuation (as of 10/01/14)	301,449,052
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.3632
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,816,368
(H) Estimated Equalized Valuation (as of 10/01/14)	269,264,548
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4173
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,109,267
(K) Estimated Equalized Valuation (as of 10/01/14)	269,264,548
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.5261
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BUENA VISTA TWP	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,849,107
(B) Estimated Net Taxable Valuation (as of 10/01/14)	653,468,895
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.3542
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,535,068
(E) Estimated Net Taxable Valuation (as of 10/01/14)	653,468,895

(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.4591
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,849,107
(H) Estimated Equalized Valuation (as of 10/01/14)	606,304,460
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4595
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,535,068
(K) Estimated Equalized Valuation (as of 10/01/14)	606,304,460
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.5727
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NAME=Mary Lou DeFrancisco

CATEGORY	MEASURE
Job Title	Other
Job Title II	Interim Superintendent
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/15
End Date of Contract	04/14/15
Contracted Number of Annual Work Days	67
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Mary Lou DeFrancisco

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Pasquale Yacovelli

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$112,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/29/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,590
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,327
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 10 vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Pasquale Yacovelli

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	